

Barry J. O'Brien
22 Meadowbrook Road
Short Hills, NJ 07078
(973) 376-8241

Via FedEx 8764 5303 8737

February 29, 2012

Honorable James M. Peck
One Bowling Green
New York, NY 10004
Courtroom 601

RE: Lehman Brothers Holdings Inc. et al, Debtors
United States Bankruptcy Court, Southern District of New York
Claim Number: 32450
Date Filed 9/22/2009, Debtor: 08-13555
Classification and Amount to be Disallowed: Priority: \$6,500
Claim to be Disallowed & Expunged/Reclassified as Equity
Creditor Name and Address: Barry J. O'Brien
22 Meadowbrook Road, Short Hills, NJ 07078

Dear Honorable James M. Peck:

Please be advised that the above-referenced creditor, Barry J. O'Brien, disagrees with the Objection outlined in the attached Notice of Hearing on Debtors' Two-Hundred Fifty-Fourth Omnibus Objection to Claims (Employment Related Claims).

The original claim that I filed back on September 22, 2009 was related to my accrued vacation pay that I was entitled to at the time of the Bankruptcy. My annual base salary was \$130,000 for the pay period ending September 19, 2008 (the last pay cycle paid by Lehman). I was actually employed directly by the debtor entity, Lehman Brothers Holdings Inc., Federal Employer Identification Number 13-3216325.

At the time of the bankruptcy, I had 13 unused vacation days, essentially two weeks and three days. Since my weekly base pay was \$2,500, the amount of accrued vacation pay is equal to \$6,500 (\$2,500 x 2.6 weeks)

Please let me know if you require any further clarification. Thank you.

Sincerely,


Barry J. O'Brien
Director, Tax
Barclays Capital
200 Park Avenue
New York, NY 10166
barry.obrien@barclayscapital.com
Phone (212) 320-6732
Fax (646) 885-9213



**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

**LEHMAN BROTHERS HOLDINGS INC., et al.,
Debtors.**

**Chapter 11 Case No.
08-13555 (JMP)
(Jointly Administered)**

LBH 0254 EX A 02-07-2012 (MERGE2,TXNUM2) 4000079197 BAR(23) MAIL ID *** 000057644268 *** BSUISE: 70

O'BRIEN, BARRY J
22 MEADOWBROOK ROAD
SHORT HILLS, NJ 07078-3316

**THIS IS A NOTICE REGARDING YOUR CLAIM(S). YOU MUST READ IT
AND TAKE ACTION IF YOU DISAGREE WITH THE OBJECTION.**

**IF YOU HAVE ANY QUESTIONS ABOUT THIS NOTICE OR THE OBJECTION,
PLEASE CONTACT DEBTORS' COUNSEL, ERIKA DEL NIDO, ESQ., AT 212-310-8323.**

**NOTICE OF HEARING ON DEBTORS' TWO HUNDRED
FIFTY-FOURTH OMNIBUS OBJECTION TO CLAIMS (EMPLOYMENT-RELATED CLAIMS)**

CLAIM TO BE DISALLOWED & EXPUNGED/RECLASSIFIED AS EQUITY

Creditor Name and Address: O'BRIEN, BARRY J 22 MEADOWBROOK ROAD SHORT HILLS, NJ 07078-3316	Claim Number: 32450 Date Filed: 9/22/2009 Debtor: 08-13555 Classification and Amount to be Disallowed: PRIORITY: \$ 6,500.00
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PLEASE TAKE NOTICE that, on February 7, 2012, Lehman Brothers Holdings Inc. and certain of its affiliates (collectively, the "Debtors") filed their Two Hundred Fifty-Fourth Omnibus Objection to Claims (Employment-Related Claims) (the "Objection") with the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court").¹

The Objection requests that the Bankruptcy Court disallow and expunge and/or reclassify as equity the claim listed above under CLAIM TO BE DISALLOWED & EXPUNGED/RECLASSIFIED AS EQUITY on the grounds that (as applicable): (i) the Debtors have no liability for compensation related to your employment with entities that are not Debtors in these chapter 11 cases; (ii) the Debtors have no liability for deferred compensation that is not a liability of the Debtors; (iii) the Debtors have no liability for the value of a 401(k) savings plans or loss in the value of a 401(k) savings plans; (iv) the Debtors have no liability for any pension-related obligations pursuant to Title IV of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), and a settlement with the Pension Benefit Guaranty Corporation (the "PBGC") and (v) the ownership of preferred stock, common stock, or other equity interest (collectively, the "Stock") constitutes an equity interest in a Debtor but does not constitute a claim against a Debtor's estate as such term is defined in section 101 of title 11 of the United States Code (the "Bankruptcy Code"). Any claim that the Bankruptcy Court expunges and disallows will be treated as if it had not been filed and you will not be entitled to any distribution on account thereof. Any claim that the Bankruptcy Court reclassifies as an equity interest will not be classified as a claim against LBHI but rather will be treated equivalent with other equity interests in LBHI.

If you do NOT oppose the disallowance and expungement/reclassification of your claim listed above under CLAIM TO BE DISALLOWED & EXPUNGED/RECLASSIFIED AS EQUITY, then you do NOT need to file a written response to the Objection and you do NOT need to appear at the hearing.

¹ A list of the Debtors, along with the last four digits of each Debtor's federal tax identification number, is available on the Debtors' website at <http://www.lehman-docket.com>.

If you **DO** oppose the disallowance and expungement of your claim and/or reclassification of your claim listed above under **CLAIM TO BE DISALLOWED & EXPUNGED/RECLASSIFIED AS EQUITY**, then you **MUST** file with the Court and serve on the parties listed below a written response to the Objection that is received on or before 4:00 p.m. prevailing Eastern Time on March 6, 2012 (the "**Response Deadline**").

Your response, if any, must contain at a minimum the following: (i) a caption setting forth the name of the Bankruptcy Court, the names of the Debtors, the case number and the title of the Objection to which the response is directed; (ii) the name of the claimant and description of the basis for the amount of the claim; (iii) a concise statement setting forth the reasons why the claim should not be disallowed and expunged for the reasons set forth in the Objection, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Objection; (iv) all documentation or other evidence of the claim, to the extent not included with the proof of claim previously filed with the Bankruptcy Court or provided to the Debtors in response to the Derivative Questionnaire and/or Guarantee Questionnaire (as defined in the order, dated July 2, 2009, establishing the deadline for filing proofs of claim, approving the form and manner of notice thereof and approving the proof of claim form [Docket No. 4271]), upon which you will rely in opposing the Objection; (v) the address(es) to which the Debtors must return any reply to your response, if different from that presented in the proof of claim; and (vi) the name, address, and telephone number of the person (which may be you or your legal representative) possessing ultimate authority to reconcile, settle, or otherwise resolve the claim on your behalf.

The Bankruptcy Court will consider a response only if the response is timely filed, served, and received. A response will be deemed timely filed, served, and received only if the original response is actually received on or before the Response Deadline by (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Robert J. Lemons, Esq.); (iii) the Office of the United States Trustee for Region 2, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope Davis, Esq., Elisabetta Gasparini, Esq. and Andrea Schwartz, Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq., and Evan Fleck, Esq.)

A hearing will be held on March 22, 2012 to consider the Objection. The hearing will be held at 10:00 a.m. prevailing Eastern Time in the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, Courtroom 601. If you file a written response to the Objection, you should plan to appear at the hearing. The Debtors, however, reserve the right to continue the hearing on the Objection with respect to your claim. If the Debtors do continue the hearing with respect to your claim, then the hearing will be held at a later date. If the Debtors do not continue the hearing with respect to your claim, then a hearing on the Objection will be conducted on the above date.

If the Bankruptcy Court does NOT disallow and expunge/reclassify your claim listed above under **CLAIM TO BE DISALLOWED & EXPUNGED/RECLASSIFIED AS EQUITY**, then the Debtors have the right to object on other grounds to the claim (or to any other claims you may have filed) at a later date. You will receive a separate notice of any such objections.

You may participate in a hearing telephonically provided that you comply with the Court's instructions (including, without limitation, providing prior written notice to counsel for the Debtors and any statutory committees), which can be found on the Court's website at www.nysb.uscourts.gov.

If you wish to view the complete Objection, you can do so on the Court's electronic docket for the Debtors' chapter 11 cases, which is posted on the internet at www.nysb.uscourts.gov (a PACER login and password are required and can be obtained through the PACER Service Center at www.pacer.psc.uscourts.gov), or for free at <http://www.lehman-docket.com>. If you would like to request a complete copy of the Objection at the Debtors' expense, please contact the Debtors' approved claims agent Epiq Bankruptcy Solutions, LLC toll-free at 1-866-879-0688.

If you have any questions about this notice or the Objection, please contact Debtors' counsel, Erika del Nido, Esq., at 212-310-8323. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

DATED: February 7, 2012
New York, New York

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
(212) 310-8000
Robert J. Lemons

ATTORNEYS FOR DEBTORS
AND DEBTORS IN POSSESSION